



**With Reference to Revised Expenditure for 2023 Submitted In Accordance with
Section 104 of The Local Government Act 2001**

Section 104 of the Local Government Act 2001 provides that the Elected Members be informed of additional expenditure incurred, above the values agreed by the Elected Members in the adopted budget.

Actual incurred expenditure for the financial year 2023 amounted to €1,265m. The value of budgeted expenditure for this year as adopted during the 2023 adopted budgeting process was €1,241m, resulting in a variance of (€23.7m) incurred expenditure over budgeted expenditure. *(See Table 1 for details)*

Table 1: Budgeted, Actual and Over/Under Expenditure

Service Divisions	Budgeted Expenditure 2023 €	Actual Expenditure 2023 €	Expenditure (Over) / Under Adopted Budget €
Housing & Building	551,205,983	583,561,538	(32,355,555)
Roads Transportation & Safety	137,681,656	132,263,431	5,418,225
Water Services	68,104,280	59,622,533	8,481,747
Development Management	63,853,641	63,818,833	34,808
Environmental Services	247,710,867	245,947,042	1,763,825
Recreation & Amenity	122,437,773	124,619,937	(2,182,164)
Agriculture, Education, Health & Welfare	2,746,874	2,535,924	210,950
Miscellaneous Services	47,707,835	52,735,847	(5,028,012)
Total Service Divisions Groups	1,241,448,909	1,265,105,084	(23,656,175)

Actual expenditure was above the Adopted Budget value in the following service divisions: Housing & Building, Recreation & Amenity and Miscellaneous Services. All incurred expenditure above budgeted values, was offset by increased income or by savings made in other areas of expenditure.

The background to each service where incurred expenditure was above budgeted values is listed below.

Housing & Building (€32,355,555)

The increase in expenditure in 2023 of €32.4m, compared to the Adopted Budget relates to the following areas:

- Administration of Homeless Services increased by €27.5m
- Housing RAS Programme increased by €6.1m

The additional expenditure was funded through an increase in income due to grants received from Government Departments.

Recreation & Amenity (€2,182,164)

The increase in expenditure in 2023 of €2.2m, compared to the Adopted Budget is due to additional expenditure on the Outdoor Leisure Areas Operations €2m (€1.3m relating to Parks Maintenance and Improvements, €500k relating to Tree Care) and Operation of Arts Programme €0.8m (€400k relating to the Hugh Lane Gallery and €200k relating to the UCLG). This additional expenditure was funded through savings made in other areas of expenditure.

Miscellaneous Services (€5,028,012)

The increase in expenditure in 2023 of €5m is mainly attributed to the contribution of €6m to the R139 clean-up and prevention of illegal dumping project, this is funded from savings made in other areas of expenditure.

Transfers to Capital Accounts

Approval of the Elected Members is sought for transfers to Capital, not specifically provided for in the budget. The net transfers to/from Capital are €42.7m in the Income & Expenditure Account.

Transfers to Capital	€45.4m
Transfers from Capital	€2.7m
Net transfers	<u>€42.7m</u>

Of the net €42.7m transferred to Capital, €17.1m was not specifically provided for in the budget. (See Table 2 below)

Approval is sought of the Elected Members for the:

- a) Revised expenditure as detailed above, in accordance with Section 104 of the Local Government Act 2001, and
- b) Transfers to the Capital Account.

Table 2 Transfers by Department

Department	€ m
Contribution to Environment and Transportation Projects including €1.5m for the reconstruction of footpaths and carriageways, €220k for Velo Cities and €200k for the painting of the Samuel Beckett Bridge	2.9
Contribution to Planning and Development Projects including €200k for the replacement of planning software, €150k for increase in legal claims and €150k for increased provision for Liberty Court consultation report	0.7
Contribution to Culture, Recreation & Economic Services Projects including €350k towards event at Collins Barracks, €250k CRES project management document system and €200k Ballyfermot Library internal works	1.5
Contribution to Finance, IS and Corporate Services Projects including €1.6m towards cost of implementation of the NIS directive, €489k towards transformation and digital projects and €157k towards the HR resourcing unit	2.7
Contribution to Area Offices Projects including €6m relating to R139 clean-up, €1.3m towards public domain operations and €654k to the North Central Office Discretionary Fund	8.5
Contribution to Housing and Community projects including €80k to Slaintecare	0.1
Contribution to Fire Services projects including €300k for Uniforms and €356k for relocation of Civil Defence to Cherry Orchard	0.7
	<u>17.1</u>

Richard Shakespeare
Chief Executive
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27th March 2024